PARTICIPATION IN THE PROCESS OF PRIMARY SCHOOLS FINANCIAL PLANNING – AN ATTEMPT TO CONCEPTUALIZE AND OPERATIONALIZE THE PROBLEM

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Abstract. *The paper presents a concept of participation-based structuring of expenses in public primary schools. The proposed model refers to the assumptions of Target Costing, and the applied solutions ensure relatively high consistency of cash allocation directions and amounts of expenditures with the needs reported by students' parents. The product of linking the needs with activities will be the usefulness of services provided by schools, which translates directly to ensuring efficiency, cost saving and productivity in these organizations' performance.*

Keywords: *participation, planning, structuring, expenses.*

1. Introduction

Public organizations, which are among the most important and active participants of the economic life, are obliged to provide public services targeted at citizens and other stakeholders. Due to the characteristics of their operations, they are largely financed with public funds. Therefore, all units of organization qualified to the public finance sector, including primary schools, are required to perform effectively, i.e. to demonstrate efficiency, cost savings and productivity. In this context, an important area of study, both theoretical and practical, in the field of management of schools is the streamlining of their activities and reducing wastage caused by lack of awareness or non-compliance with the management standards

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presented in the theoretical concepts or implemented in practice, including those applicable to commercial organizations.

Taking actions to maximize the level of achievement of anticipated targets with minimizing the financial and moral costs is closely linked to the goals of public organizations, focused on long-term fulfillment of the needs of citizens and other stakeholders of these organizations. It is an important issue to recognize these needs and to be able to employ the information obtained in service provision processes. In this context, one of the key issues related to the functioning and efficiency of primary schools is to ensure consistency between cash allocation directions and amounts of expenditures with the needs reported by students' parents as the recipients of education services.

The purpose of this paper is an attempt at presenting a participation-based expenses structuring model in public organizations and justifying its usefulness in the process of increasing cash-oriented financial systems through ensuring the adequacy of expenses for the needs of public service recipients.

The paper employs contemporary concepts describing organizational efficiency, selected elements of systems theory, and the target costing tools adapted to the requirements of budget accounting.

2. Participation in the theory of public management

During the recent years, participation of individuals in decision-making processes is being applied more and more extensively in activities of local governments. The typical reason for using these mechanisms is the willingness to gain support, or to follow a "trend" for participation, and not an attempt at delegating decisions to others.

The word "participation" is frequently associated with the concept of direct democracy, which is usually referenced to present a model of State government [See 15, p. 13]. The understanding of participation in the perspective of direct democracy is frequently rejected because, despite that the legitimacy to rule is considered a common feature, appropriate participation activities are in fact used to restrain democratic institutions. In that context, participation does not stand for democratic representation but only constitutes an auxiliary and separate system [See 6, p. 62].

Thus, the concept of participation not only refers to information exchange but also to interaction and influencing [See 10, pp. 9-10]. Information exchange is an obvious element of developing solutions satisfactory to various interest groups but at the same time it contributes to

creating interactions that are a prerequisite of good cooperation and harmony among citizens and other stakeholders, whether affecting or affected by the organization. The effect is a state of balance (social order) among the participants.

Influencing remains the essential activity in the participation process, which is linked to ruling. Therefore, in a general sense, participation refers to improved communication between the citizen and the public administration, giving citizens the ability to influence decisions taken by public institutions. This is achieved, *inter alia*, through [See 6, p. 63]:

1. civil initiatives presented to competent authorities by voluntary associations and unions (in the form of motions and opinions),
2. demonstrations and petitions,
3. discussions and joint action organized by the administration,
4. formation of mixed teams and committees.

"Participation" is often complemented with an adjective or descriptor specifying its type more precisely, e.g. staff participation, community participation, public participation, etc.

Community participation is linked to independence and voluntary self-organization of citizens for the purpose of resolving a problem that affects the entire community. Such activities should therefore be identified with all types of bottom-up actions initiated by the citizens themselves, e.g. through the Internet.

On the other hand, public participation refers to citizens' participation in public management processes. Therefore, the latter comprises all methods and mechanisms with various levels of citizens' influence on the decisions that are being taken, while at the same time depending on public authorities' readiness to acknowledge the role of local inhabitants as joint decision-makers [See 2, p. 7]. The process occurs as between the citizens and the public government, with the objective of engaging the local inhabitants in taking decisions that concern them.

The participation theory first introduced by S. Langton [See 8] focuses on four basic forms of citizens' participation in social life, namely: political activity, citizen engagement, participation in elections, and mandatory participation. The legal status and practice allows pointing to the presence of public activity and citizen engagement in Poland. However, participation in election and mandatory participation are not applicable.

Public activity is defined mainly through self-organization of citizens intending to influence the decisions taken by the government. In Poland, public activity is typically undertaken as [See 12, pp. 49-50]: taking part in

elections, referendums and community consultations, organizing events or setting up support groups, or working in non-government organizations.

S. R. Arnstein [See 1, pp. 216-224] in her study on public activity distinguished certain types of citizen engagement using a "participation ladder". The central point of the adopted classification is a comparison of powerless citizens and rulers, while through emphasizing the discordance between these groups, eight types of participation grouped in three levels can be distinguished (Figure 1).
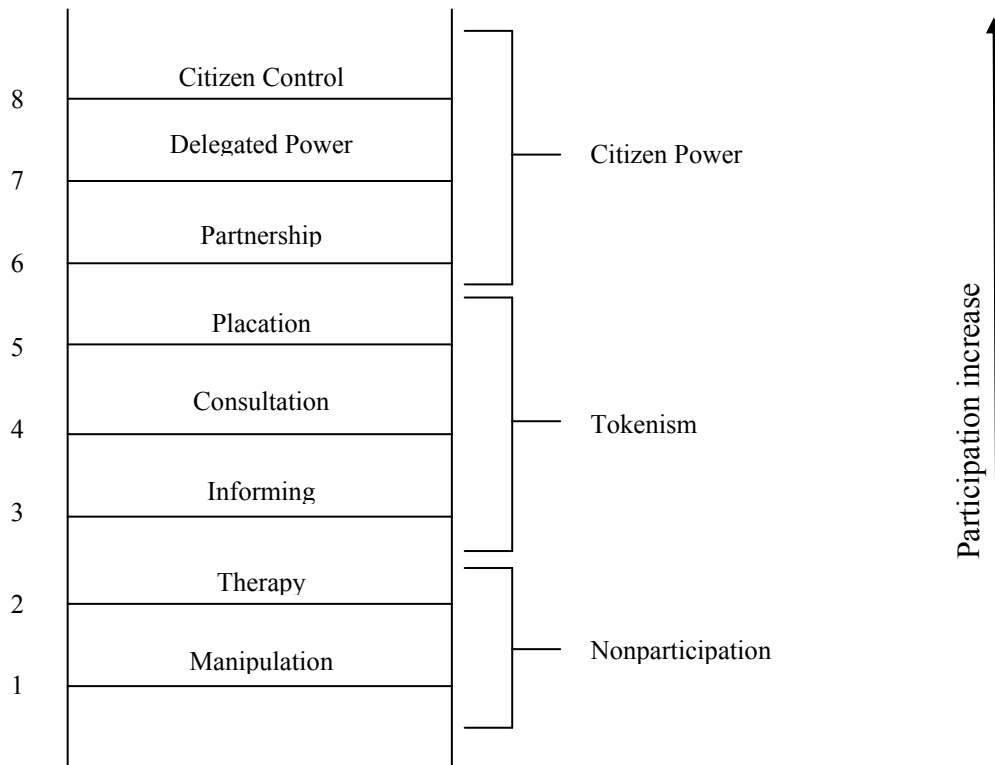

Figure 1. The ladder of participation.

Source: own research, based on: 1, p. 418.

The lowest rungs of the ladder are: manipulation and therapy, which are perceived non-participatory by the author of the concept. Activities involving information, consultation or placation are referred to as tokenism.

Only the three upper rungs in the proposed model, namely partnership, delegated power and citizen control, are considered true participation (citizen power). They are the only ones that give the society an opportunity to give advice or even to take specific decisions which are then implemented by public authorities or authorized third parties.

The possibilities of engaging citizens in matters concerning the given society or community by public authorities are relatively broad. Namely, engagement in public affairs can take place through [See 2, p. 9]: informing, consultation, involvement, collaboration, and empowering. These activities are consistent with the requirements of the five-point scale of engagement levels developed by the International Association for Public Participation (IAP2), namely: *inform, consult, involve, collaborate, and empower* [See 5].

Informing means communicating such knowledge to citizens which would not only enable them to understand the problem but also point to available alternatives, opportunities or solutions for the given issues. The function of informing the society of public affairs is incorporated in the classic functions of public administration. The right to public information is guaranteed to citizens by Article 63 of the Constitution of the Republic of Poland [See 7], as well as on the level of appropriate Acts of law. The basic means of information are: [See 14]

– announcing public information in the Public Information Bulletin, displaying or presenting such information to the public in generally accessible locations,

– admission to meetings of the authorities,

– placing the information in the central repository of public information.

Unlike informing, the purpose of consultation is not limited to making the general public aware of the proposed undertakings but is primarily aimed at obtaining opinions that would more or less significantly affect the quality of these proposals [See 3, p. 24]. With the focus on feedback, social consultation takes up various forms, starting with surveys and polling (online polling included), through gathering opinions by councilors, to direct meetings with citizens.

Involvement, according to the IAP2 guidelines, requires direct cooperation with citizens, with the goal of ensuring proper understanding and incorporating both the social concerns and aspirations in public policies. In this context, collaboration of the government and the society is indispensable at every stage of the decision-making process. Through creating a platform of cooperation with citizens, public authorities not only undertake to consider but also to maximize the implementation in their activities of the local community's ideas, advice, concerns and aspirations [See 5]. Collaboration normally occurs through informal workgroups, comprising both the local inhabitants and representatives of the authorities [See 2, p. 9].

The final form of inclusion of citizens in the public affairs is delegating, or empowering the society to take the final decisions. In the socio-political reality, delegating takes place mainly through decision making by representatives of the community – usually representatives of non-government organizations – who are members of teams in charge of producing draft decisions. Local people are seldom engaged in such activities, despite that their participation in the process is most important from the contemplated viewpoint [See 2, p. 9]. Certainly, this type of participation comprises participatory budgeting, which has been gaining popularity recently. This mechanism allows engaging both non-government organizations and citizens in the decision-making process.

3. Level of detail in allocation of budget expenditures in the operating conditions of primary schools in Poland

Planning and settlement of budget expenses of public finance sector units, including primary schools, occurs in Poland in accordance with the provisions of Public Finance Act of 27 September 2009 (Journal of Laws of 2009, No. 157, item 1240). Primary importance was given to budget classification which, as a consolidated system for grouping budget incomes and expenses, provides grounds for in-depth analysis (comparison) of the State's socio-economic assumptions with sources of budget incomes and expenses. Therefore, it is a uniform system of digital codes and names used to ensure transparency of budget resources flow within the framework of the executive system.

Therefore, this classification is an instrument that guarantees order in budgetary planning and budget records, as well as one of the tools to facilitate financial discipline control.

Based on the above assumptions, under Article 39(1) of the above referenced Act of law, public expenditures are classified by:
– divisions and sections – identifying the types of activities,
– sub-sections – identifying the types of expenses.

Divisions and sections are characterized by strict allocation, meaning that every section can come under one division only. This rule does not apply to sub-sections.

Thus, the structure of budget classification in Poland is based on divisions, which are divided into sections, and the latter in turn are divided into sub-section. By way of exception, only with regard to the State budget, the largest classification scale is a part.

The particular budget classification scales vary in characteristics. Parts are identified mainly by their subjective character, although some parts were created in view of the objective character (e.g. earmarked reserves, central government subsidies for local government units). Divisions present the budget in functional terms and are distinguished according to the criteria of public activity areas. Sections go deeper into division classification and are distinguished on the basis of the criteria of types of activities (e.g. geodesic and cartographic works, financial support for investments), or on the basis of classifications distinguishing entities performing public functions (e.g. the Office for Foreigners, the Pharmaceutical Inspection). Sub-sections, in turn, group incomes by source and expenditures by function. [See 4]

As noted by A. Majchrzycka-Guzowska [See 9, pp. 38-39], the presented classification method allows for distinguishing the following criteria for allocation:

• by subject, in which budgetary incomes and expenses are divided into parts corresponding to the current division of government administration into ministries, where each of the ministry units is the trustee and the party responsible for implementation of a specific part of the budget,

• by object/by function, in which incomes are divided by source of origin and expenses by target function, and therefore budgetary incomes and expenses can be assigned to divisions and sections,

• by nature, which extends the classification by object/by function with sub-sections and items and therefore facilitating exact determination of amounts spent on the particular specific tasks.

Details concerning budgetary classification are set forth in Regulation of the Minister of Finance of 2 March 2010 concerning detailed classification of incomes, expenses, proceeds and outlays as well as funds from foreign sources

Public expenditures are further structured according to additional classification specifying the codes for structural expenses, i.e. the national public spending in the areas of intervention of structural funds in relation to execution of operations and goals set out and defined in the appropriate Regulation of the Minister of Finance. Structural expenditures include expenses that constitute the national contribution for execution of projects co-financed with structural funds, as well as expenditures on implementing projects financed from national sources only, corresponding to the areas and intervention category codes of structural funds.

A detailed classification of expenses and structural expenditures is given in Regulation of the Minister of Finance of 2 March 2010 (Journal of Laws 2010 No. 38, item 207). At the same time, Public Finance Act allows establishing more detailed classifications than the basic classification for tasks involving internal and external security, taking into account the characteristics of units involved in pursuing tasks in this field.

Apart from accounting, budgetary classification is also used in planning, and the level of detail in this respect is set by separate legislation. This is expressed in practice by financial plans and their modifications being prepared in full detail of the classification system (down to sub-sections, inclusive).

Considering the above presented legal considerations, incomes and expenses shown in financial plans of primary schools are prepared according to the following level of detail:

Division: 801 – Schooling and education

Section 80101 – primary schools

INCOMES
§ 0690 – proceeds from various charges,
§ 0750 – incomes from lease and rental of assets owned by the State Treasury, local government units or other units from the public finance sector, or other similar agreements,
§ 0830 – proceeds from services,
§ 0920 – other interest,
§ 0960 – inheritance, bequests and donations received as monies,
§ 0970 – proceeds from miscellaneous revenues.
EXPENSES
§ 3020 – personnel expenses not recognized as salaries,
§ 4010 – salaries of named employees,
§ 4040 – additional yearly remuneration,
§ 4110 – social security contributions,
§ 4120 – contributions for the Labour Fund,
§ 4140 – contributions to the State Fund for Rehabilitation of Handicapped Persons (PFRON),
§ 4170 – unnamed salaries,
§ 4210 – purchases of materials and equipment,
§ 4220 – purchases of food,
§ 4240 – purchases of learning aids, teaching aids and books,
§ 4260 – purchases of energy,
§ 4270 – purchases of renovation services,

§ 4280 – purchases of health services,
§ 4300 – purchases of other services,
§ 4360 – charges for purchase of telecommunication services,
§ 4400 – administration fees, rent for buildings, premises and garages,
§ 4410 – business trips, domestic,
§ 4430 – miscellaneous fees and contributions,
§ 4440 – amounts written down to Company Social Benefits Fund,,
§ 4520 – payments to local government units' budgets,
§ 4700 – training for personnel other than civil servants,
§ 6060 – expenditures on investments of budgetary units.

Consequently, an attempt at structuring the expenses would necessarily involve planning 22 detailed items required under the applicable laws.

4. Expense accounting for participation-based standardization of primary schools' operations

The requirements concerning participation of citizens and other stakeholders in planning the activities of primary schools, as well as the legal conditions of the process indicate that determination of a structure of expenses standardized to the participation system should comprise the following stages:

1. Identification of functions performed by the school (F_i, where $i = 1, \ 2, ..., \ n$, n – number of identified functions);

2. Estimation of the values describing the advancement of execution of the specific functions F_i, based on evaluation by citizens and other stakeholders being the target of the school's activities (a_i for each $i = 1, \ 2, ..., \ n$);

3. Determination of the total amount actually spent on the provision of the given service (D) and expenses, to the required level of detail (D_j, where $j = 1, \ 2, ..., \ m$, and m is the number of identified types of expenses with the adopted level of detail $\left(D = \sum_{j=1}^{m} D_j \right)$;

4. Identification of expenses serving the purpose of executing the specific functions F_i assigned to the given service in the current operating conditions of the organization, taking into account an evaluation of

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performance of these functions (D_i^a. for each $i = 1,\ 2,...,\ n$), according to the following formula: $D_i^a. = \dfrac{a_i}{\sum\limits_{i=1}^{n} a_i} D$;

5. Determination of existence of a relationship between the expense, to the required level of detail, and the function performed F_i on the basis of evaluation by experts – owners of the process (b_{ij} for each $i = 1,\ 2,...,\ n$ and $j = 1,\ 2,...,\ m$);

6. Determination of the values of weighting coefficients (h_{ij} for each $i = 1,\ 2,...,\ n$ and $j = 1,\ 2,...,\ m$) setting the degree to which specific expenditures are related to execution of the functions identified for the given public service, according to the following formula: $h_{ij} \equiv \dfrac{d_{ij}^a}{D_i^a.}$, where

d_{ij}^a are the values of expenses for each applicable level of detail for the function performed F_i which are the solution of the following system of equations:

$$
\begin{cases}
b_{11}d_{11}^a + b_{12}d_{12}^a + ... + b_{1m}d_{1m}^a = D_1^a. \\[4pt]
b_{21}d_{21}^a + b_{22}d_{22}^a + ... + b_{2m}d_{2m}^a = D_2^a. \\[4pt]
\vdots \\[4pt]
b_{n1}d_{n1}^a + b_{n2}d_{n2}^a + ... + b_{nm}d_{nm}^a = D_n^a. \\[4pt]
b_{11}d_{11}^a + b_{21}d_{21}^a + ... + b_{n1}d_{n1}^a = D._1 \\[4pt]
b_{12}d_{12}^a + b_{22}d_{22}^a + ... + b_{n2}d_{n2}^a = D._2 \\[4pt]
\vdots \\[4pt]
b_{1m}d_{1m}^a + b_{2m}d_{2m}^a + ... + b_{nm}d_{nm}^a = D._m
\end{cases}
;
$$

7. Identification of weightings that define the importance of the identified functions F_i for their recipients, on the basis of evaluations by citizens and other stakeholders (v_i for each $i = 1,\ 2,...,\ n$),

Executive managers (heads of communes, mayors of towns, heads of organizational units, etc.) supplementing the importance weightings with the legal, social, political and other requirements according to the characteristics of the relevant legal systems, political systems etc.;

8. Determination of expenses standardized according to participation standards for the specific functions F_i for the given public service, taking into account the importance weightings identified for these functions ($D_{i\,.}^{t}$ for each $i = 1,\ 2,...,\ n$), according to the following formula: $D_{i\,.}^{t} = \dfrac{v_i}{\sum\limits_{i=1}^{n} v_i} D$;

9. Determination of the values of expenses standardized according to participation standards for selected functions F_i with the adopted level of detail (d_{ij}^{t} for each $i = 1,\ 2,...,\ n$ and $j = 1,\ 2,...,\ m$), according to the following formula: $d_{ij}^{t} = h_{ij} \cdot D_{i\,.}^{t}$;

10. Determination of the aggregate value of expenses standardized on a participation basis for the given public service, to the required level of detail ($D_{.\,j}^{t}$ for each $j = 1,\ 2,...,\ m$), according to the following formula:

$$D_{.\,j}^{t} = \sum_{i=1}^{n} d_{ij}^{t}.$$

The presented manner of proceeding offers information concerning the structure of expenses recommended from the perspective of citizens and other stakeholders, ensuring efficient performance of public services at a local government unit. The actual expenses, notwithstanding the expression as costs of consumption of the organization's specific resources, will be relatively consistent with the needs of participants of local government communities, and their standardized structures and target values will ensure high efficiency, productivity and cost saving for the implemented activities.

The process of identifying the functions of services performed at the given local government unit (F_i) is particularized both through specific goals and through socio-political and economic relations, as well as the information requirements stated by public managers for a management accounting system. Thus, determination of the functions assigned to specific public services requires interdisciplinary collaboration between

representatives of decision-making bodies as well as executive bodies of the given unit of organization. Contemplating the goals for tasks, services provided and functions or their groupings – notwithstanding the assumptions attributed to the proposed model – is a major added value that serves the purpose of streamlining the management systems.

Current assessment of the status of identified, clearly and comprehensively described functions of public services (a_i) should be conducted with the use of statistical measures (e.g. median of ratings given in the opinions gathered). Therefore, opinions need to be gathered from a representative group of citizens and other stakeholders who are the intended recipients of the given public service.

The amounts of expenses actually incurred (D_j) are determined on the basis of accounting records where, according to the adaptation assumptions for target costing, this is an achievable level of expenses according to the currently applied procedures for provision of public services [See 11, p. 287]. Thus, another role of the proposed standard costing model is to specify the intended value that the expenses should reach in the conditions of consistency with the expectations of citizens and other stakeholders as well as the intentions of public managers concerning organizational efficiency. Nevertheless, it should be expressly pointed out that actual changes in the structure of expenses require a process change and not only a transfer of funds within the framework of the given unit's financial plan. Only in this way will adaptation processes ensure successful adaptation of the presented model.

An important problem in the proposed model is the determination of proportion of expenses identified in the specified level of detail in execution of identified functions (h_{ij}). According to the process applied in target costing, these values are identified using QFD (Quality Function Development) matrix in which you build a so-called House of Quality to identify the values sought on the basis of client requirements ranking [See 13, pp. 118-121]. The strength of the dependencies between the specific types of expenses and public service functions in the applied scale (strong: 9 points, medium: 3 points, weak: 1 point) should be set by the owners of the process of rendering the given public service. Evaluations of the strength of the relationship between the expense to the required level of detail and the function performed, based on expert ratings, can be recorded in a matrix $B = [b_{ij}]_{n \times m}$, where b_{ij} means the strength of the relationship

between $j-$th expense to the required level of detail and i–th function performed, $b_{ij} \in \{0, 1, 3, 9\}$.

In the proposed model, calculation of the values of expenses serving the purpose of performing the specific functions according to the adopted level of detail (d_{ij}^a) requires that the sums of expenditures on function execution and the sums of expenses to the applied level of detail equal the amount of expenditures allocated to the given function and to the amount of expenditures in the given area as defined by the applied level of detail, respectively (Diagram 1). The calculations of these involve evaluations by process owners, specifying only which expense served the purpose of performing the specified functions, without stating the impact strength, i.e.

$$b_{ij} := \begin{cases} 0, \ dla \ b_{ij} = 0 \\ 1, \ dla \ b_{ij} \in \{1, 3, 9\} \end{cases}.$$

At the same time, it should be assumed that the inequality present in the calculation process between the number of unknowns and the number of equations must be balanced through applying certain additional assumptions expressed as the relationships adopted for the given local government unit, representing consistency of the structure of certain expenses, to the expected level of detail, or consistency of that structure with other categories related to the progress of tested processes – like in the process of determining allocation keys for indirect costs in the cost calculation system. This task makes the proceeding more difficult and the effect will depend, among other factors, on the level of involvement of the actors and process owners - internal participation.

The conclusion of the discussed process is the calculation of expenditures standardized on participatory basis D_j^t (Diagram 1). It is preceded by estimating the validity of the particular functions (F_i) for citizens and other stakeholders (v_i) and expenditures standardized on participatory basis for individual functions (D_i^t) of the evaluated public service. Identification of weightings that define the importance of the identified functions F_i is carried out in the same manner as the current evaluation of performance of these functions.
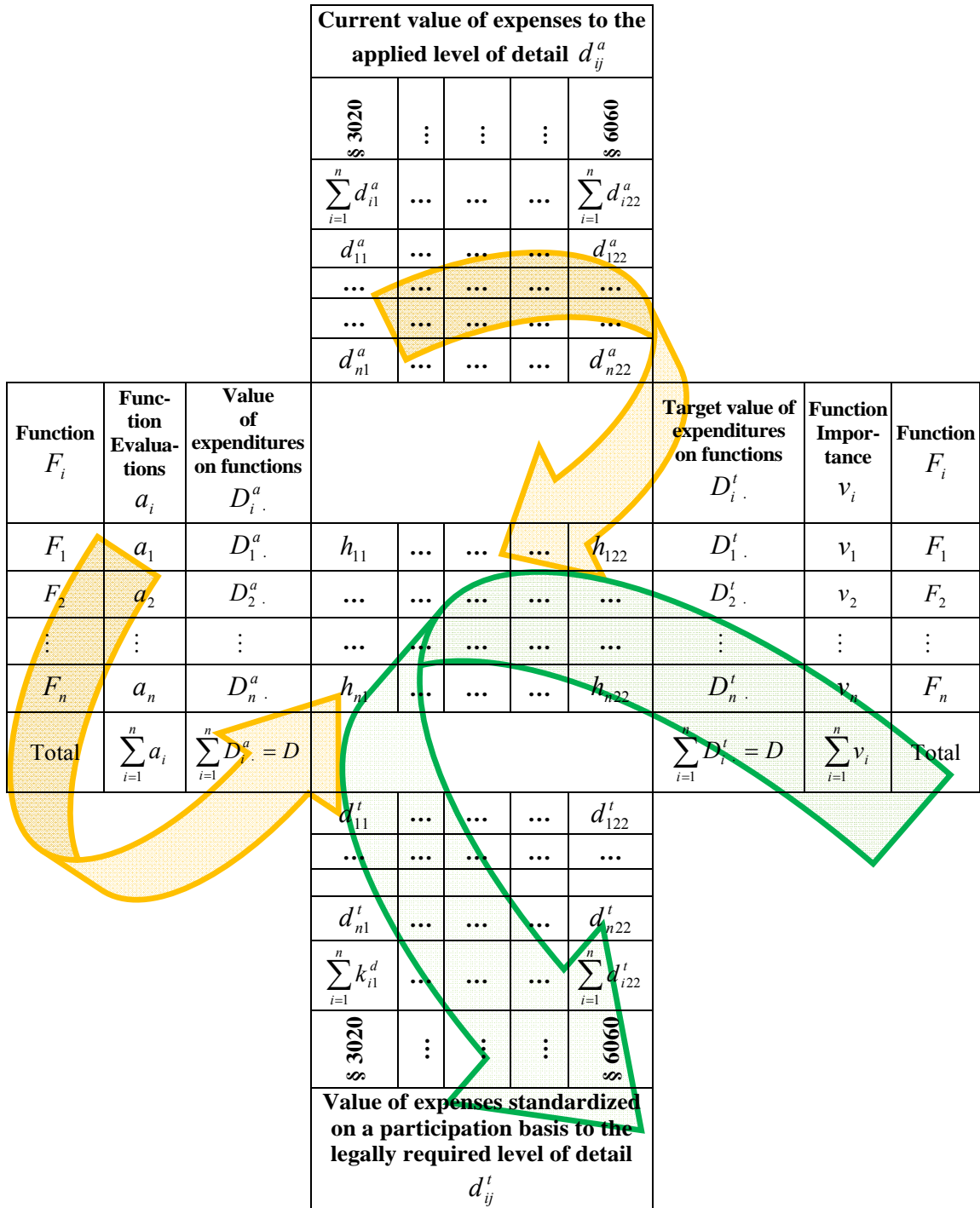
Current value of expenses to the applied level of detail d_{ij}^a

§ 3020	⋮	⋮	⋮	§ 6060
$\sum_{i=1}^n d_{i1}^a$	…	…	…	$\sum_{i=1}^n d_{i22}^a$
d_{11}^a	…	…	…	d_{122}^a
…	…	…	…	…
…	…	…	…	…
d_{n1}^a	…	…	…	d_{n22}^a

Function F_i	Function Evaluations a_i	Value of expenditures on functions $D_{i\,.}^a$					Target value of expenditures on functions $D_{i\,.}^t$	Function Importance v_i	Function F_i
F_1	a_1	$D_{1\,.}^a$	h_{11}	…	…	…	h_{122}	$D_{1\,.}^t$	v_1	F_1
F_2	a_2	$D_{2\,.}^a$	…	…	…	…	…	$D_{2\,.}^t$	v_2	F_2
⋮	⋮	⋮	…	…	…	…	…	⋮	⋮	⋮
F_n	a_n	$D_{n\,.}^a$	h_{n1}	…	…	…	h_{n22}	$D_{n\,.}^t$	v_n	F_n
Total	$\sum_{i=1}^n a_i$	$\sum_{i=1}^n D_{i\,.}^a = D$						$\sum_{i=1}^n D_{i\,.}^t = D$	$\sum_{i=1}^n v_i$	Total

d_{11}^t	…	…	…	d_{122}^t
…	…	…	…	…
d_{n1}^t	…	…	…	d_{n22}^t
$\sum_{i=1}^n k_{i1}^d$	…	…	…	$\sum_{i=1}^n d_{i22}^t$
§ 3020	⋮	⋮	⋮	§ 6060

Value of expenses standardized on a participation basis to the legally required level of detail d_{ij}^t

Diagram 1. The process of participation-based structuring of expenses at primary schools.

Source: Own research

The structure of expenditures structured on participatory basis that is developed through the procedure presents the expenses to the anticipated level of detail, in such values that ensure theoretical consistency with the needs of the citizens and other stakeholders, and meet the compliance requirements being a prerequisite of the local government unit's activities.

5. Conclusion

It has been demonstrated in the course of the argument that the solutions proposed in target costing can be adapted to cash structured finance management systems at public primary schools in Poland. The participation-based standardization model presented in this paper for these organizations' expenses allows for determination of the amount of expenditure at a level relatively close to the values required for high efficiency of these organizations. The values obtained should be the basis for works targeted at such goals as changing the procedures for providing educational services so as to modify the coefficients defining the degree to which specific expenses are linked to performance of the functions identified for that service. As a consequence, solutions will be identified leading to movements within personnel expenditures, spending on purchases of materials and energy, use of outsourced services etc. Therefore, analysis of deviations between the actual structure of expenses and the structure standardized on the basis of participation standards further contributes to seeking new alternative processes for providing education services and seeking reference processes that would ensure efficiency of specific activities related to the provision of these services.

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